

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

IN RE:	:	Chapter 7
	:	
BRUCE BRYEN,	:	
	:	
Debtor	:	Bky. No. 04-10868ELF
<hr/>	:	
	:	
BRUCE BRYEN,	:	
	:	
Plaintiff,	:	
	:	
v.	:	
	:	
UNITED STATES OF AMERICA,	:	
	:	
Defendant	:	Adv. No. 08-012
	:	
	:	

ORDER

AND NOW, after a two-day trial and consideration of the parties' post-trial memoranda, and for the reasons set forth in the accompanying Opinion, it is hereby **ORDERED** that the Debtor's debt for federal income taxes owed to the United States, Internal Revenue Service for the 1980 and 1982 through 1988 tax years is **DETERMINED NONDISCHARGEABLE** pursuant to 11 U.S.C. § 523(a)(1)(C).

Date: August 13, 2010

ERIC L. FRANK
U.S. BANKRUPTCY JUDGE